

BEFORE
THE PUBLIC SERVICE COMMISSION
OF SOUTH CAROLINA
DOCKET NO. 2005-13-W/S

IN RE: Application of Wyboo Plantation)
 Utilities, Inc. for Approval of New)
 Schedule of Rates and Charges for)
 Water and Sewer Services)
_____)

**Office of Regulatory Staff's First
Continuing Data Request**

**TO: JOHN F. BEACH, ESQUIRE, ATTORNEY FOR THE APPLICANT, WYBOO
PLANTATION UTILITIES, INC. ("Wyboo" or "the Company")**

INSTRUCTIONS

The South Carolina Office of Regulatory Staff ("ORS") hereby requests, pursuant to 26 S.C. Code Regs. 103-853 (Supp. 2004), that the Applicant answer the following data requests in writing and under oath and serve the undersigned within ten (10) days after service of this data request to ORS at 1441 Main Street, Suite 300, Columbia, South Carolina, 29201. If you are unable to respond to any of the data requests, or part or parts thereof, please specify the reason for your inability to respond and state what other knowledge or information you have concerning the unanswered portion.

As used in these data requests, "identify" means, when asked to identify a person, to provide the full name, title, current address and telephone number of the person. When asked to identify or provide a document, "identify" and "provide" mean to provide a full and detailed description of the document and the name and address of the person who has custody of the document. In lieu of providing a full and detailed description of a document, you may attach to your responses a copy of the document and identify the person who has custody of it.

When the word "document" is used herein, it means any written, printed, typed, graphic, photographic, or electronic matter of any kind or nature and includes, but is not limited to, statements, contracts, agreements, reports, opinions, graphs, books, records, letters, correspondence, notes, notebooks, minutes, diaries, memoranda, transcripts, photographs, pictures, photomicrographs, prints, negatives, motion pictures, sketches, drawings, publications, and tape recordings. As used in this data request, "address" means mailing address and business address.

Wherever in this data request a masculine pronoun or possessive adjective appears, it refers to both males and females in accordance with traditional English usage.

IT IS HEREIN REQUESTED:

- A. That all information shall be provided to the undersigned in the format as requested.
- B. That all responses to the requests below be labeled using the same numbers as used herein.
- C. That each of the enumerated data requests be reproduced at the beginning of each of the responses.
- D. That if the requested information is found in other places or in other exhibits, reference not be made to those, but instead, that the information be reproduced and placed in the data request in the appropriate sequence.
- E. That any inquiries or communications relating to questions concerning clarifications of the data requested below be directed to the undersigned.
- F. That all exhibits be reduced to 8 ½" x 11" format, where practical.
- G. That the requested information be bound in ring binders (loose leaf notebooks) or otherwise suitably bound.
- H. That in addition to the signature and verification at the close of the Company's responses, the Company witness(es) or employee(s) responsible for the information contained in each response be indicated.

- I. That the Company provide to ORS two copies of the responses to this data request as soon as possible but no later than ten (10) days after service thereof.
- J. If the response to any data request is that the information requested is not currently available, please state when the information requested will be available.
- K. This data request shall be deemed to be continuing so as to require the Company to supplement or amend its responses as any additional information becomes available.

QUESTIONS

- 1.1 Identify the names and business titles of all the people who provided and/or prepared information for the Application and corresponding Exhibits.
- 1.2 State whether Wyboo operates on a calendar or fiscal year. If Wyboo operates on a fiscal year, please state during which month the fiscal year begins and ends.
- 1.3 Provide details of all related party transactions during the test year. Related party transactions include all transactions between Wyboo and employees, officers, affiliated companies, parent company, subsidiaries and their employees, or officers thereof.
- 1.4 Identify all subsidiaries, parent or affiliated companies of Wyboo and state which entities, if any, are regulated by the Public Service Commission of South Carolina.
- 1.5 Identify employees and officers employed at December 31, 2004, and 2005, including their position, date of hire, salary, bonuses, hours worked per week, exempt/non-exempt status, and duties.
- 1.6 Provide detailed work papers supporting and explaining all accounting, pro forma and proposed increase adjustments in Exhibit 2 of the Application.
- 1.7 Provide copies of the detailed trial balances of Wyboo for the years ending December 31, 2003, 2004, and 2005. Also, provide this in an electronic format (such as Microsoft Excel) on compact disc for import to an electronic spreadsheet.
- 1.8 Provide the complete detailed general ledger for Wyboo for the test year ending December 31, 2005. Also, provide this in an electronic format (such as Microsoft Excel) on compact disc for import to an electronic spreadsheet.
- 1.9 Provide a copy of all Federal and State Income Tax Returns signed and filed by Wyboo for tax year 2005.

- 1.10 Provide a copy of the most recent audited financial statements for Wyboo with any auditor's notes to the financials.
- 1.11 In Exhibit 2 the 2005 Income Statement (Company Information No. 2) shows an operating loss of (\$18,269) and the test year per books amounts in Column (1) (Company Information No. 5) shows an operating loss of (\$18,435). Reconcile and explain these differences.
- 1.12 Explain why "Maintenance and Repairs Expenses" increased by \$7,871 from 2004 to 2005. Provide all supporting documentation of the items contributing to this increase.
- 1.13 Explain why "Utilities Expense" increased by \$12,954 from 2004 to 2005. Provide all supporting documentation of the items contributing to this increase.
- 1.14 Explain why "Interest Expense" increased by \$12,011 from 2004 to 2005. Provide all supporting documentation of the items contributing to this increase.
- 1.15 Provide a detailed schedule showing the breakdown of the test year "Rate Case Expenses" by amount and description and separated by accruals and estimated amount. Provide the supporting documents for the actual rate case expenses through the current audit date and as they became available.
- 1.16 Explain the difference in depreciable assets of \$264,112 as shown in Exhibit 4 of the Application and total depreciable assets of \$632,903 as shown in Exhibit 5 of the Application.
- 1.17 Provide a depreciation schedule showing the gross plant as of December 31, 2005, deducting the accumulated depreciation and calculating the depreciable plant for the test year ending December 31, 2005 included in the filing.
- 1.18 Provide documentation supporting the historical cost of all assets included in plant in service account.
- 1.19 Explain why purchased stock of \$240,500 and purchased cost of \$8,014 are shown in the Annualized Depreciation Schedule in Exhibit 5 of the Application. Provide a list showing each asset received from the purchase of the company in 2001, to include individually, the purchase cost, beginning accumulated depreciation, current accumulated depreciation, useful life, depreciation expense, salvage value, and the depreciation method used. Provide the detailed work papers for the computation of purchase cost of \$8,014.
- 1.20 Provide copies of all leases and/or notes payable of the Company which were in effect during the test year or which have been issued subsequent to December 31, 2005.

- 1.21 Provide information on the following:
- a. How many taps have been connected to the systems owned by Wyboo from inception of the system to the present? Please provide the number of taps by calendar year.
 - b. What is the total amount of tap fees collected from customers from the inception of the system to the present?
 - c. What is the maximum number of taps that can be installed on the present system?
 - d. How many taps were provided during 2001, 2002, 2003, 2004 and 2005?
 - e. How many taps do you anticipate making per year during the next five years?
 - f. What were the total costs expensed for taps each year during 2001, 2002, 2003, 2004, and 2005?
 - g. What were the total costs capitalized for taps for each year during 2001, 2002, 2003, 2004 and 2005?
- 1.22 Provide details and documentation regarding any Department of Health and Environmental Control (“DHEC”) fines paid or assessed during the test year ending December 31, 2005. If DHEC fines were paid or assessed:
- a. Identify the reasons and in what amounts the fines were issued;
 - b. Provide a copy of the orders dictating the fines; and,
 - c. Indicate where the impact of fines is illustrated in Wyboo’s financial statements.
- 1.23 Subsequent to the last rate case, has there been any change in the ownership of the Company? If so, provide the listing and detail of such change in the ownership.
- 1.24 Does Wyboo claim or anticipate claiming any state tax credits? If so, list the amount of the tax credit (or expected tax credit), and state where is it included in the financial information submitted with the Application.

September 1, 2006

/s/ C. Lessie Hammonds
Wendy B. Cartledge, Esquire
C. Lessie Hammonds, Esquire
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